

ABSTRACT OF THE DISCLOSURE

A semiconductor device and its manufacturing method are provided which can properly avoid reduction of isolation breakdown voltage without involving adverse effects like an increase in junction capacitance. Impurity-introduced regions (11) are 5 formed after a silicon layer (3) has been thinned through formation of recesses (14). Therefore n-type impurities are not implanted into the portions of the p-type silicon layer (3) that are located between the bottoms of element isolation insulating films (5) and the top surface of a BOX layer (2), which avoids reduction of isolation breakdown voltage. Furthermore, since the impurity-introduced regions (11) are formed to reach the upper 10 surface of the BOX layer (2), the junction capacitance of source/drain regions (12) is not increased.